

IC 7.1-4-3

Chapter 3. Liquor Excise Tax

IC 7.1-4-3-1

Rate of tax

Sec. 1. Rate of Tax. An excise tax at the rate of two dollars and sixty-eight cents (\$2.68) a gallon is imposed upon the sale, gift, or the withdrawal for sale or gift, of liquor and wine that contains twenty-one percent (21%), or more, of absolute alcohol reckoned by volume.

*(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.11.)
As amended by Acts 1977(ss), P.L.9, SEC.5; Acts 1981, P.L.103, SEC.2.*

IC 7.1-4-3-2

Persons liable for tax

Sec. 2. Persons Liable for Tax. The liquor excise tax shall be levied against a permittee who holds a distiller's permit, a rectifier's permit, a liquor wholesaler's permit, a dining car liquor permit, a vintner's permit, a wine wholesaler's permit, a dining car wine permit, or a boat wine permit, whether the sale or gift, or withdrawal for sale or gift, is to a person authorized to purchase or receive it or not. However, the same article shall be taxed only once for liquor excise tax purposes.

(Formerly: Acts 1973, P.L.55, SEC.1; Acts 1973, P.L.56, SEC.12.)

IC 7.1-4-3-3 Repealed

(Repealed by Acts 1973, P.L.56, SEC.38.)

IC 7.1-4-3-4

Repealed

(Repealed by Acts 1973, P.L.56, SEC.38.)

IC 7.1-4-3-5

Transactions exempt from tax

Sec. 5. Transactions Exempt from Tax. The liquor excise tax shall not apply to the sale for delivery outside this state, or the withdrawal for sale for delivery outside this state, of liquor and wine that contains more than twenty-one percent (21%) of absolute alcohol reckoned by volume. The liquor excise tax shall not apply to the sale or withdrawal for sale of wine to a pastor, rabbi, or priest for sacramental or religious purposes only.

(Formerly: Acts 1973, P.L.55, SEC.1.)

IC 7.1-4-3-6

Repealed

(Repealed by Acts 1978, P.L.51, SEC.8.)

IC 7.1-4-3-7

Necessity of invoice; contents

Sec. 7. (a) All sales of alcoholic beverages made by a primary source of supply to a liquor wholesaler shall at the time of the sale be accompanied by an invoice that must show the following:

- (1) The name and address of the seller and the purchaser.
- (2) The date of disposition.
- (3) The name or names of each brand sold.
- (4) The number of packages, if any.
- (5) The number of cases by size of bottle.
- (6) The quantity of each kind of alcoholic beverage sold.

(b) The primary source of supply shall send a copy of the invoice to the department of revenue and the commission at the time of the sale.

As added by P.L.57-1984, SEC.12.